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SENATE BILL 23

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004

INTRODUCED BY

Manny M Aragon

AN ACT

RELATING TO GOVERNMENTAL GROSS RECEIPTS; EXPANDING THE
DEFINITION OF "GOVERNMENTAL GROSS RECEIPTS".

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-9-3.2 NMSA 1978 (being Laws 1991,
Chapter 8, Section 1, as amended) is amended to read:

"7-9-3.2. ADDITIONAL DEFINITION. --

A. As used in the Gross Receipts and Compensating
Tax Act, "governmental gross receipts" means ~~all~~ receipts of
the state or ~~any~~ an agency, institution, instrumentality or
political subdivision ~~thereof~~ from:

(1) the sale of tangible personal property
other than water from facilities open to the general public;

(2) the performance of or admissions to
recreational, athletic or entertainment services or events in

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1 facilities open to the general public;

2 (3) refuse collection or refuse disposal or
3 both;

4 (4) sewage services; [~~and~~]

5 (5) the sale of water by a utility owned or
6 operated by a county, municipality or other political
7 subdivision of the state; and

8 (6) the renting of parking, docking or tie-
9 down spaces or the granting of permission to park vehicles,
10 tie-down aircraft or dock boats.

11 "Governmental gross receipts" includes receipts from the
12 sale of tangible personal property handled on consignment when
13 sold from facilities open to the general public but excludes
14 cash discounts taken and allowed, governmental gross receipts
15 tax payable on transactions reportable for the period and any
16 type of time-price differential.

17 B. As used in this section, "facilities open to the
18 general public" does not include point of sale registers or
19 electronic devices at a bookstore owned or operated by a public
20 post-secondary educational institution when the registers or
21 devices are utilized in the sale of textbooks or other
22 materials required for courses at the institution to a student
23 enrolled at the institution who displays a valid student
24 identification card. "